UNITED STATES BANKRUPTCY COURT Middle District of Florida

In re	Roberts Land & Timber Investment Corp. Debtor	Case No 3:11-bk-03851-PMG
		Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C.§ 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address Including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim [if secured also state value of security]		
TAMCO Capital Corporation 4830 W. Kennedy Blvd., Suite 650 Tampa, FL 33609		Trade Debt		8,792.00 Collateral FMV 5,000.00		
Mercantile Bank Post Office Box 100201 Columbia, SC 29202		Bank Loan		500,000.00 Collateral FMV 370,957.32		

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

1	, [the pi	resid	dent or o	ther o	ffic	er or	an au	thori	zed agent o	f the c	orpo	ration] named a	is debtor in th	is c	ase, declare
	-											CREDITORS	^	20	LARGEST
UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.															

Date	June 1, 2011	

Signature

AVERY C. ROBERTS,

President